

2000 California Adjustments —Residents**CA (540)****Important:** Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

Part I Income Adjustment Schedule

		A	B	C
		Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions
Section A —Income				
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7		
8	Taxable interest income	8		
9	Ordinary dividends	9		
10	State tax refund. Enter the same amount in column A and column B	10		
11	Alimony received	11		
12	Business income or (loss)	12		
13	Capital gain or (loss)	13		
14	Other gains or (losses)	14		
15	Total IRA distributions. See instructions. (a)	(b)		
16	Total pensions and annuities. See instructions. (a)	(b)		
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17		
18	Farm income or (loss)	18		
19	Unemployment compensation. Enter the same amount in column A and column B	19		
20	Social security benefits (a)	(b)		
21	Other income.			
	a California lottery winnings		a	a
	e NOL from FTB 3805Z, 3806, or 3807		b	b
	b Disaster loss carryover from FTB 3805V		c	c
	f Other (describe)	21	d	d
	c Federal NOL (Form 1040, line 21)		e	e
	d NOL carryover from FTB 3805V		f	f
22	Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	22		

Section B —Adjustments to Income

23	IRA deduction	23		
24	Student loan interest deduction	24		
25	Medical savings account deduction	25		
26	Moving expenses.	26		
27	One-half of self-employment tax	27		
28	Self-employed health insurance deduction	28		
29	Keogh and self-employed SEP and SIMPLE plans	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid. (b) Recipient's: SSN _____ - _____ - _____ Last name _____	31a		
32	Add line 23 through line 31a in columns A, B, and C	32		
33	Total. Subtract line 32 from line 22 in columns A, B, and C. See the instructions for how to transfer the total to Form 540	33		

Part II Adjustments To Federal Itemized Deductions

35	Federal itemized deductions. Add the amounts on federal Sch. A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27	35	
36	Enter total of federal Sch. A, line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only)	36	
37	Subtract line 36 from line 35	37	
38	Other adjustments including California lottery losses. See instructions. Specify	38	
39	Combine line 37 and line 38	39	
40	Is the amount on Form 540, line 13 more than the amount shown below for your filing status?		
	Single or married filing separate \$124,246		
	Married filing joint or qualifying widow(er) \$248,494		
	Head of household \$186,370		
	NO. Transfer the amount on line 39 to line 40.		
	YES. Complete the Itemized Deductions Worksheet in the instructions for Sch. CA (540), line 40.		
	Is the amount you entered on line 40 more than your standard deduction below?		
	Single or married filing separate \$2,811		
	Married filing joint, head of household, or qualifying widow(er) \$5,622		
	YES. Transfer the amount on line 40 to Form 540, line 18.		
	NO. Enter your standard deduction on Form 540, line 18.		

2000**Depreciation and Amortization Adjustments**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

3885A

Name(s) as shown on return

Business or activity to which Form FTB 3885A relates

Social security number

Part I Identify the activity as passive or nonpassive. (See instructions.)

- 1 ☐ This form is being completed for a passive activity. ☐ This form is being completed for a nonpassive activity.

Part II Election to Expense Certain Tangible Property (IRC Section 179).

- 2 Enter the amount from line 12 of the worksheet in the instructions **2**

Part III Depreciation

	(a) Description of property placed in service during 2000	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) 2000 California depreciation deduction
3						

- 4 Add the amounts on line 3, column (f) **4**
- 5 California depreciation for assets placed in service prior to 2000 **5**
- 6 Total California depreciation from this activity. Add the amounts on line 2, line 4, and line 5 **6**
- 7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 21 **7**
- 8 **a** If line 6 is more than line 7, enter the difference here and see instructions **8a**
- b** If line 6 is less than line 7, enter the difference here and see instructions **8b**

Part IV Amortization

	(a) Description of cost amortizable during 2000	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) 2000 California amortization deduction
9						

- 10 Total California amortization from this activity. Add the amounts on line 9, column (f) **10**
- 11 California amortization of costs that began before 2000 **11**
- 12 Total California amortization from this activity. Add the amounts on line 10 and line 11 **12**
- 13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 42 **13**
- 14 **a** If line 12 is more than line 13, enter the difference here and see instructions **14a**
- b** If line 12 is less than line 13, enter the difference here and see instructions **14b**

2000**California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

D

	(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
1a					
1b					

- 2 Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) **2**
- 3 Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2d) **3**
- 4 Total 2000 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 **4**
- 5 2000 loss. Add column (d) amounts of line 1 and line 2 **5**
- 6 California capital loss carryover from 1999, if any. See instructions **6**
- 7 Total 2000 loss. Add line 5 and line 6 **7**
- 8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 **8**
- 9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8; **or**
(b) \$3,000 (\$1,500 if married filing a separate return). See instructions ... **9**
- 10 Enter the amount from federal Form 1040, line 13 **10**
- 11 Enter the California gain from line 8 or loss from line 9 **11**
- 12 **a** If line 10 is more than line 11, enter the difference here and on Schedule CA (540 or 540NR) line 13, col. B **12a**
- b** If line 10 is less than line 11, enter the difference here and on Schedule CA (540 or 540NR), line 13, col. C **12b**